

## ARTICLE 15

388.1751 Statement of taxable value; duty of tax tribunal; report.

Sec. 151. (1) The treasurer of each county shall furnish to the department, on or before August 1 of each year following the receipt of assessment rolls, a statement of the taxable value of each district and fraction of a district within the county, using forms furnished by the department. On or before May 1 of each year, the treasurer of each county shall submit to the department revisions to the taxable value for the immediately preceding year of each district and fraction of a district within the county, using forms furnished by the department. On or before October 1 of each year, the treasurer of each county shall submit to the department revisions to the taxable value for the 2 immediately preceding years of each district and fraction of a district within the county, using forms furnished by the department. The reports required by this subsection shall also contain the amount of ad valorem taxable value captured for school operating taxes under a tax increment financing plan under 1975 PA 197, MCL 125.1651 to 125.1681, the tax increment finance authority act, 1980 PA 450, MCL 125.1801 to 125.1830, the local development financing act, 1986 PA 281, MCL 125.2151 to 125.2174, or the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2651 to 125.2672.

(2) Not later than the tenth day of each month, the tax tribunal created by the tax tribunal act, 1973 PA 186, MCL 205.701 to 205.779, shall report to the department the changes in taxable value for tax years after 1993 that are not reported to the department under subsection (1) and that are caused by tax tribunal decisions in the immediately preceding month for homestead and qualified agricultural property, as defined in section 1211 of the revised school code, MCL 380.1211, and for property that is not homestead or qualified agricultural property, in each district and intermediate district. The report shall also contain the amount of taxable value captured under a tax increment financing plan described in subsection (1) for school operating tax purposes.

**History:** 1979, Act 94, Eff. Oct. 1, 1979;—Am. 1985, Act 110, Eff. Oct. 1, 1985;—Am. 1993, Act 175, Eff. Oct. 1, 1993;—Am. 1994, Act 283, Imd. Eff. July 12, 1994;—Am. 1995, Act 130, Eff. Oct. 1, 1995;—Am. 1997, Act 93, Eff. Oct. 1, 1997.

388.1752 Reports for determination of allocation of funds; information; reports of educational progress.

Sec. 152. Except for reports due on other dates specified in this act, each district and intermediate district shall furnish to the department before the first Monday in November of each year those reports the department considers necessary for the determination of the allocation of funds under this act. In order to receive funds under this act, each

district and intermediate district shall also furnish to the department the information the department considers necessary for the administration of this act and for the provision of reports of educational progress to the senate and house committees responsible for education, the senate and house appropriations subcommittees responsible for appropriations to school districts, the senate and house fiscal agencies, and the department of management and budget, as appropriate.

**History:**1979, Act 94, Eff. Oct. 1, 1979;—Am. 1980, Act 320, Imd. Eff. Dec. 10, 1980;—Am. 1989, Act 197, Eff. Oct. 1, 1989;—Am. 1990, Act 207, Eff. Oct. 1, 1990;—Am. 1991, Act 118, Imd. Eff. Oct. 11, 1991;—Am. 1993, Act 175, Eff. Oct. 1, 1993.

388.1752aRepealed.1995, Act 130, Imd. Eff. June 30, 1995.

**Compiler's note:**The repealed section pertained to estimates of full-time equated K-12 and part-time membership.

388.1753Furnishing information to legislative fiscal agencies.

Sec. 153. Each district and intermediate district shall furnish to the legislative fiscal agencies of the state legislature information the agencies require on forms prepared and furnished by the agencies, relative to the expenditure of funds appropriated and allocated under this act.

**History:**1979, Act 94, Eff. Oct. 1, 1979;—Am. 1980, Act 320, Imd. Eff. Dec. 10, 1980.

388.1754Repealed.1996, Act 300, Eff. Oct. 1, 1996.

**Compiler's note:**The repealed section pertained to names and post office addresses of treasurers, presidents, and secretaries of boards.

388.1755Repealed.1995, Act 130, Eff. Oct. 1, 1995.

**Compiler's note:**The repealed section pertained to certifications as to nonresident pupils.

388.1756, 388.1757Repealed.1993, Act 336, Eff. Oct. 1, 1994.

**Compiler's note:**The repealed sections pertained to informing legislators of amounts received and study of suspended or expelled students.

388.1758Furnishing information for preparation of district pupil retention report.

Sec. 158. In order to receive funds under this act, each district shall furnish to the department, on a form and in a manner prescribed by the department, the information requested by the department that is necessary for the preparation of the district pupil retention report defined in section 6(3).

**History:**Add. 1989, Act 197, Eff. Oct. 1, 1989;—Am. 1989, Act 235, Imd. Eff. Dec. 21, 1989;—Am. 1990, Act 207, Eff. Oct. 1, 1990.

388.1758aRepealed.1995, Act 130, Eff. Oct. 1, 1995.

**Compiler's note:**The repealed section pertained to reports on suspended and expelled pupils.

388.1758bReport by district receiving federal impact aid.

Sec. 158b. Each district that receives federal impact aid under section 3(c)(1) of title 1 of chapter 1124, 64 Stat. 1100, 20 U.S.C. 238, annually shall report to the department, in the form and manner prescribed by the department, the amount of that aid the district received.

**History:**Add. 1994, Act 283, Eff. Oct. 1, 1994.

388.1758cRepealed.1995, Act 130, Eff. Oct. 1, 1995.

**Compiler's note:**The repealed section pertained to reports on grants or contracts.

388.1759Repealed.1993, Act 175, Eff. Oct. 1, 1993.

**Compiler's note:**The repealed section pertained to special report including membership data.